



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 111** HLS 10RS 411

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 26, 2010 5:09 PM	Author: CHANDLER
Dept./Agy.: LaSalle Parish Sheriff's Office	
Subject: Provides for payment of group insurance for retired sheriffs	Analyst: Steven Kraemer

SHERIFFS OR -\$37,352 LF EX See Note Page 1 of 1
Provides for the payment of insurance premiums for retired sheriffs and deputy sheriffs of the LaSalle Parish Sheriff's Office

Purpose of Bill: This measure changes group service requirements for retiree insurance paid by the LaSalle Parish Sheriff's Office for all retired sheriffs and deputy sheriffs. The retiree insurance coverage includes: group hospital, surgical, medical expense, and the first \$10,000 of life insurance. The proposed eligibility requirements are as follows:
(1) At least 20 years of total service with the LaSalle Parish Sheriff's Office and be at least 55 years of age.
(2) At least 30 years of total service with the LaSalle Parish Sheriff's Office regardless of age.
Currently, R.S. 33:1448(m) provides for full payment by the Sheriff's General Fund of premiums for retiree insurance coverage if the sheriff or deputy sheriff is eligible to receive benefits from the Sheriff's Pension and Relief Fund and if the eligible sheriff or deputy sheriff retired at age 55 or later.
We assume in this fiscal note that the measure will affect those able to retire starting in FY 2011.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	(\$37,352)	(\$37,352)
Annual Total	\$0	\$0	\$0	\$0	(\$37,352)	(\$37,352)

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

This measure could reduce local governmental expenditures by \$37,352 in 2014.

An official with the LPSO indicated that they were not able to determine the full impact of the bill for years 2010 - 2014, but did anticipate that the potential premium costs paid by the sheriff in 2015 would be reduced by \$37,352. This impact was based on 8 employees who would be ineligible to receive these benefits starting in 2014 based on the proposed changes to the eligibility requirements.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

☐ 13.5.1 >= \$500,000 Annual Fiscal Cost

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change

House

☐ 6.8(F) >= \$500,000 Annual Fiscal Cost

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Joy Irwin
Director of Advisory Services